



Montana  
Office of Public Instruction  
Denise Juneau, State Superintendent

Recommended Classification of Revenues for GASB 34  
Last updated: October 2008

### Revenue Accounts

- 1000 - Local Sources
- 2000 - County Sources
- 3000 - State Sources
- 4000 - Federal Sources
- 5000 - Other Financing Sources
- 6000 - Adjustments to Beginning to Fund Balance

GASB #34 considers revenue to be either **PROGRAM** or **GENERAL** for the purpose of preparing the Government-wide Statement of Activities.

There are two types of program revenues:

1. Charges for Services – fees and other charges to the users or recipients of the services the district provides, such as food service sales and reimbursements, rental fees for school facilities or buses, athletic or spectator fees, tuition or library fines.
2. Grants and Contributions – funds received by the district that are restricted for a particular purpose, such as title programs, special education, transportation and food and nutrition aid. Grants and Contributions are further separated into columns for:
  - Operating – to finance the district’s annual operating activities, and
  - Capital – to fund the acquisition, construction, or renovation of capital assets.

General revenue is all revenue not required to be reported as program revenue.

The following link is provided for further information regarding this subject

<http://www.opi.mt.gov/PUB/pdf/SchoolFinance/GASB/G34SOA.pdf>

Revenue Code	Name of Revenue Type	General Revenue	Program Revenue			May be General or Program Revenue?	Comments
			Charges for Services	Grants & Contributions			
				Operating	Capital		
1110	District Tax Levy	X					
1111	District Levy – Real Property	X					
1112	District Levy – Personal Property	X					
1113	District Levy – Special Mobile Equipment	X					
1114	District Levy – Personal Property/Mobile Homes	X					
1116	District Levy – Net & Gross Proceeds	X					
1117	District Levy – Distribution of Prior Year’s Protested/Delinquent Taxes	X					
1118	District Levy – Department of Revenue Tax Audit Receipts	X					
1123	Coal Gross Proceeds	X					
1130	Tax Title and Property Sales	X					
1190	Penalties and Interest on Taxes	X					
1200	Revenue from Local Government Units Other Than School Districts	X	X	X	X	Yes	May be classified as both. Carefully review the revenues for proper classification.
1310	Individual Tuition	X	X			Yes	May be classified as both. Carefully review the revenues for proper classification.
1311	Driver’s Education Fees		X				
1320	School Tuition from Other School Districts Within State	X	X			Yes	
1330	School Tuition from Other School Districts Outside State		X				
1340	Fees for Adult Education		X				
1410	Individual Transportation Fees		X				
1420	Transportation Fees from Other School Districts Within the State		X				
1430	Transportation Fees from Other School Districts Outside the State		X				
1440	Other Transportation Fees		X				
1510	Interest Earnings	X					

Revenue Code	Name of Revenue Type	General Revenue	Program Revenue			May be General or Program Revenue?	Comments
			Charges for Services	Grants & Contributions			
				Operating	Capital		
1530	Net Increase (Decrease) in the Fair Value of Investments	X					
1611	National School Lunch Program		X				
1612	School Breakfast Program		X				
1613	Special Milk Program		X				
1614	Snack Program		X				
1621	Lunch Sales		X				
1622	Breakfast Sales		X				
1623	Milk Sales		X				
1624	Snack Sales		X				
1630	Catering Sales		X				
1632	Daily Adult Sales		X				
1634	Daily Ala Carte Sales		X				
1636	Summer Program – Adult Sales		X				
1700	Student Extracurricular Activity Receipts	X	X	X		Yes	May be classified as both. Carefully review the revenues for proper classification.
1800	Revenue from Community Services Activities		X				
1900	Other Revenue from Local Sources	X	X	X	X	Yes	May be classified as both. Carefully review the revenues for proper classification.
1910	Rentals	X	X			Yes	May be classified as both. Carefully review the revenues for proper classification.
1911	Private Insurance – Audiological	X	X			Yes	May be classified as both. Carefully review the revenues for proper classification.
1912	Private Insurance – Physical Therapy	X	X			Yes	May be classified as both. Carefully review the revenues for proper classification.
1913	Private Insurance – Occupational Therapy	X	X			Yes	May be classified as both. Carefully review the revenues for proper classification.
1914	Private Insurance – Speech Therapy	X	X			Yes	May be classified as both. Carefully review the revenues for proper classification.

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			Charges for Services	Grants & Contributions			
				Operating	Capital		
1915	Dormitory Charges	X	X			Yes	May be classified as both. Carefully review the revenues for proper classification.
1920	Contributions and Donations from Private Sources	X	X	X	X	Yes	Depending on requirement of donation
1921	Grants and Contributions from Mineral Developers	X					
1940	Textbook Sales and Rentals	X	X			Yes	May be classified as both. Carefully review the revenues for proper classification.
1945	Fees-Users/Resale of Supplies	X	X			Yes	May be classified as both. Carefully review the revenues for proper classification.
1950	Services Provided Other School Districts or Cooperatives	X	X			Yes	May be classified as both. Carefully review the revenues for proper classification.
1960	Services Provided Other Local Government Units	X	X			Yes	May be classified as both. Carefully review the revenues for proper classification.
1970	Services Provided Other Funds	X	X			Yes	Internal Service Funds eliminated from district-wide statements.
1981	Summer School – Fees		X				
1982	Summer Session – Driver’s Education Fees		X				
2114	County Metal Mines License Taxes	X					
2115	County Hard Rock Mining Impact Trust Reserve Proceeds	X					
2220	County Transportation Reimbursement			X			
2240	County Retirement Distribution	X					
3110	Direct State Aid	X					
3111	Quality Educator Payment	X					
3112	At-Risk Student Payment	X					
3113	Indian Education for All Payment			X			
3114	American Indian Achievement Gap Payment	X					

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				Operating	Capital		
3115	State Special Education Allowable Costs Payment to Districts			X			For special ed cooperatives would be general revenue.
3120	State Guaranteed Tax Base Aid (GTB) – <i>General Fund</i> . State Debt Service Facilities Acquisition Reimbursement and Advance – <i>Debt Service Fund</i>	X					
3210	State On-Schedule Transportation Reimbursement			X			
3220	State Food Services Match			X			
3233	State Special Education – Direct Payments to Cooperatives			X			
3234	State Special Education Quality Educator Payment to Districts	X					
3235	State Audiology Contracts			X			
3260	State Driver’s Education Reimbursement			X			
3281	State Technology Aid	X					
3282	State Flex Fund Payment	X					
3290	State – Other State Grants	X		X		Yes	Depends on nature of grant.
3302	State Payment in Lieu of Taxes – Fish, Wildlife and Parks	X					
3330	State Hard Rock Mining Impact Aid	X					
3340	State Coal Board Grants	X					
3351	Medicaid – Audiological			X			
3352	Medicaid – Physical Therapy			X			
3353	Medicaid – Occupational Therapy			X			
3354	Medicaid – Speech Therapy			X			
3355	Medicaid – Miscellaneous			X			
3356	Medicaid - CSCT			X			
3357	Medicaid – Montana Administrative Claiming (MAC) Reimbursement			X			
3358	Medicaid - Paraprofessionals			X			
3442	SB 184 Property Tax Reimbursement	X					
3444	School Block Grant (HB 124)	X					
3445	Combined Fund School Block Grant (SB 424)	X					

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			Charges for Services	Grants & Contributions			
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3460	Montana Oil and Gas Tax	X					
3470	Montana Bentonite Tax	X					
3600	State Gifted and Talented Grant			X			
3610	State In-State Day Treatment Funds			X			
3620	State Adult Education Reimbursement			X			
3630	State One Time Only Energy Cost Relief and Transportation			X	X		
3640	State One Time Only Weatherization and Deferred Maintenance			X	X		
3650	State One Time Only Indian Education for All			X	X		
3660	State One Time Only Capital Investment and Deferred Maintenance			X	X		
3670	State One Time Only Full-Time Kindergarten Start-up Cost			X	X		
3680	K-12 Education Data Systems	X					
3900	State Career and Technical Education (CTE) Payment	X					
4100	Miscellaneous Direct Federal Grants	X		X	X		
4110	Head Start			X			
4120	Title VI, Part B, Subpart 1, "Small Rural Schools (SRS)"	X		X			
4130	Title VII, Indian Education			X			
4140	Johnson O'Malley Indian Education (JOM)			X			
4200	Title I, Part A, Improving Basic Programs	X		X	X		
4210	Title I, Part A Accountability			X	X		
4220	Title I, Part A, Improvement Grants			X	X		
4230	Title I, Part B, Subpart 1, Reading First			X	X		
4240	Title I, Part B, Subpart 2, Even Start			X			
4250	Title I, Part C, Migrant Education			X	X		
4260	Title I, Part C, Migrant Incentive			X			
4270	Title I, Part D, Neglected, Delinquent & At-Risk Youth			X			

Revenue Code	Name of Revenue Type	General Revenue	Program Revenue			May be General or Program Revenue?	Comments
			Charges for Services	Grants & Contributions			
				Operating	Capital		
4280	Title I, Part F< Comprehensive School Reform			X	X		
4290	Title I, Part G, Advanced Placement			X			
4300	Title II, Part A, Teacher and Principal Training & Recruiting Fund			X			
4310	Title II, Part D, Educational Technology			X	X		
4320	Title III, Part A, English Language Acquisition & Language Enhancement			X			
4330	Title IV, Part A, Safe & Drug-Free Schools & Communities			X			
4340	Title IV, Part B, 21 <sup>st</sup> Century Community Learning Centers			X	X		
4350	Title V, Part A, Innovative Programs			X	X		
4360	Title V, Part D, Subpart 3, Character Education			X	X		
4370	Title VI, Part B, Subpart 2, Rural Low-income Schools (RLI)			X	X		
4380	Title X, Part C, Education of Homeless Children & Youth			X			
4390	Title I, Part G, School Improvement			X	X		
4510	Carl Perkins (Federal Bo-Ed) – Basic Grant			X	X		
4520	Carl Perkins (Federal Vo-Ed) - Competitive			X	X		
4530	Adult Basic Education TANF			X			
4540	Adult Basic and Literacy Education (ABLE)			X			
4550	Federal School Food Reimbursement			X			
4555	School Foods Summer Program			X			
4556	Adult/Child Care Program			X			
4560	IDEA, Part B, Children with Disabilities			X	X		
4570	IDEA Preschool			X			
4580	IDEA State Program Improvement			X			

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4650	Miscellaneous Federal Grants from OPI			X			
4700	Miscellaneous Federal Grants Passed Through State Agencies Other Than OPI			X			
4710	GEAR UP			X			
4720	Carl Perkins			X			
4800	Federal Revenue in Lieu of Taxes	X					
4820	Federal Impact Aid – Title VIII	X		X	X	Yes	Several programs under Impact Aid for current operations, special ed, and school renovation.
4910	Federal Other Revenue on Behalf of District – Direct	X					
4920	Federal Other Revenue on Behalf of District – via State	X		X			
4930	Federal Indirect Cost Recoveries/Aggregate of Reimbursements	X					
4940	Title I ESEA – School Wide Program			X			
5110	Sale of Bonds						N/A – Reported as “Other Financing Sources and Uses”.
5120	Proceeds from Refunding Bonds						N/A – Reported as “Other Financing Sources and Uses”.
5200	Sale or Compensation for Loss of Assets	X					
5300	Operating Transfers from Other Funds						N/A – Eliminated from district-wide statements.
5400	Proceeds from Long-Term Liabilities						N/A – Reported as “Other Financing Sources and Uses”.
5700	Resources Transferred From Other School Districts or Cooperatives	X		X			Depends on nature of pass-through grant or purpose of being funded.
5710	Special Education Resources Transferred from Other School Districts or Cooperatives			X			
6100	Material Prior Period Revenue Adjustments	X	X	X	X	Yes	If immaterial, General or Program. Probably a special item.



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				Operating	Capital		
9710	Residual Equity Transfers In						N/A - Usually eliminated unless coming out of an enterprise fund

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